

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF TENNESSEE
WESTERN DIVISION

GAELIN D. NEELY,

Plaintiff,

v.

No. 06-2782 B

UNITED STATES OF AMERICA and
SPECIAL AGENT ANDRE BROOKS,

Defendants.

ORDER ADOPTING THE REPORT AND RECOMMENDATION
OF THE MAGISTRATE JUDGE, GRANTING DEFENDANTS' MOTION
TO DISMISS AND DENYING PLAINTIFF'S MOTION TO QUASH

This cause is before the Court in connection with the report and recommendation of the magistrate judge on the November 17, 2006 petition of the Plaintiff, Gaelin D. Neely, to quash an Internal Revenue Service summons. In a report and recommendation filed March 15, 2007, the magistrate judge recommended that the petition be denied. The magistrate judge further recommended that the January 16, 2007 motion of the Defendants, the United States of America and Special Agent Andre Brooks, to dismiss the petition to quash be granted. According to the Court's docket, no objections to the magistrate judge's report and recommendation have been filed pursuant to 28 U.S.C. § 636(b)(1)(C).

The Court has reviewed the magistrate judge's report and recommendation, and the entire record of the proceeding before the magistrate judge. No objections having been filed to the report and recommendation, the Court ADOPTS the magistrate judge's report and recommendation.

Based on the foregoing, the magistrate judge's report and recommendation filed March 15,

2007 is hereby ADOPTED, the Plaintiff's petition to quash is DENIED and the Defendants' motion to dismiss the petition is GRANTED.

IT IS SO ORDERED this 3rd day of April, 2007.

s/ J. DANIEL BREEN
UNITED STATES DISTRICT JUDGE